



[4830-01-P]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[REG-106706-18]

RIN 1545-BO72

Estate and Gift Taxes; Difference in the Basic Exclusion Amount; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations addressing the effect of recent legislative changes to the basic exclusive amount used in computing Federal gift and estate taxes.

DATES: The public hearing, originally scheduled for March 13, 2019 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317- 6901 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, November 23, 2018 (83 FR 59343) announced that a public hearing was scheduled March 13, 2019 at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing is under sections 2001 and 2010 of the Internal Revenue Code.

The public comment period for these regulations expired on February 21, 2019. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be discussed. The outline of topics to be discussed was due by February 21, 2019. As of February 21, 2019, no one has requested to speak. Therefore, the public hearing scheduled for March 13, 2019 at 10 a.m. is cancelled.

Martin V. Franks,  
Branch Chief,  
Publications and Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel.  
(Procedure and Administration)

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